



# City Manager Report

## The City of OKLAHOMA CITY

**NO: 2140**

**DATE: NOVEMBER 5, 2024**

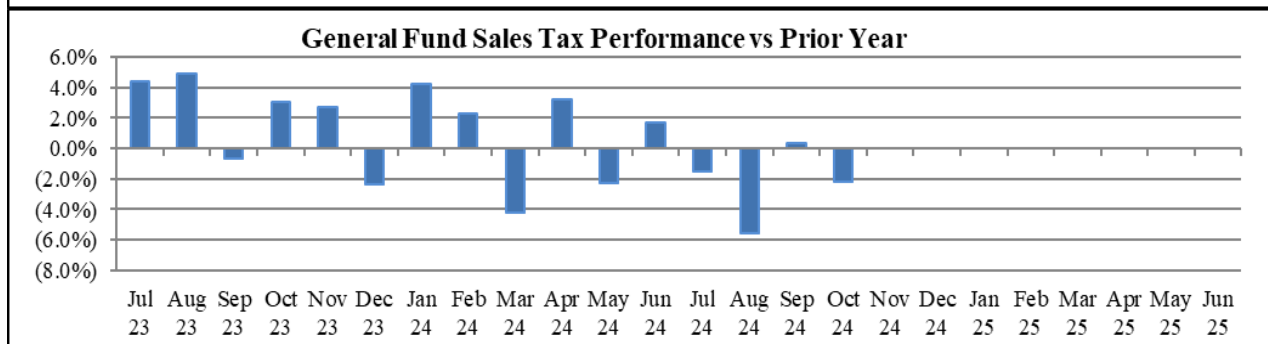
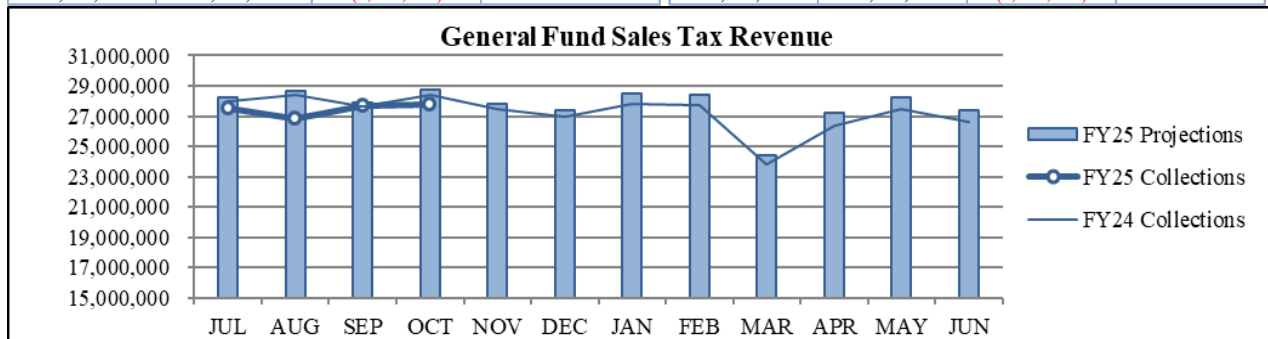
**TO: THE MAYOR AND MEMBERS OF THE CITY COUNCIL**

**SUBJECT: OCTOBER 2024 SALES AND USE TAX COLLECTIONS**

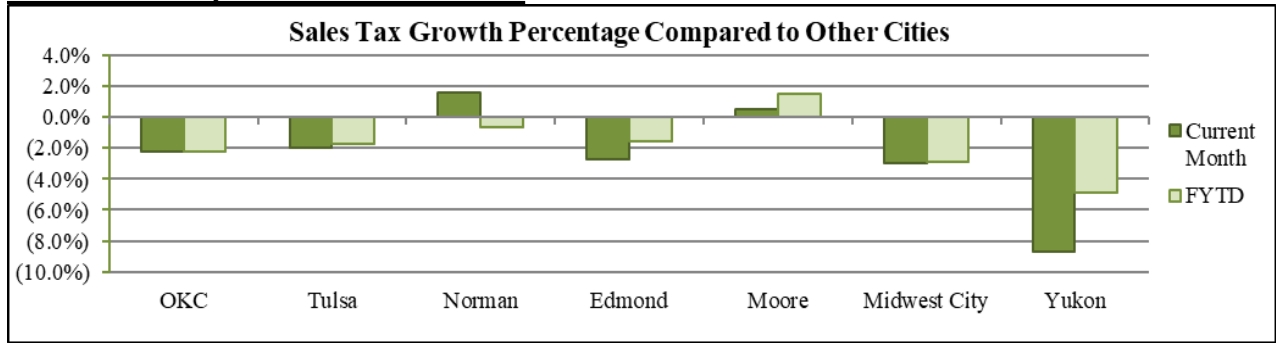
The October remittance is made up primarily of actual collections for the last half of August and estimated collections for the first half of September along with smaller amounts for corrections and reconciling amounts from prior estimates. Combined sales and use taxes for the General Fund are \$5,457,889 or 3.7% below projections for the year.

### General Fund Sales Tax

SALES TAX PERFORMANCE <i>(vs Projection)</i>				SALES TAX PERFORMANCE <i>(vs Prior Year)</i>			
Oct. FY25	Projection	\$ Diff	% Change	Oct. FY25	Oct. FY24	\$ Diff	% Change
27,749,115	28,784,843	(1,035,728)	-3.6%	27,749,115	28,373,429	(624,314)	-2.2%
YTD FY25	YTD Proj	\$ Diff	% Change	YTD FY25	YTD FY24	\$ Diff	% Change
109,842,768	113,606,046	(3,763,277)	-3.3%	109,842,768	112,354,817	(2,512,049)	-2.2%

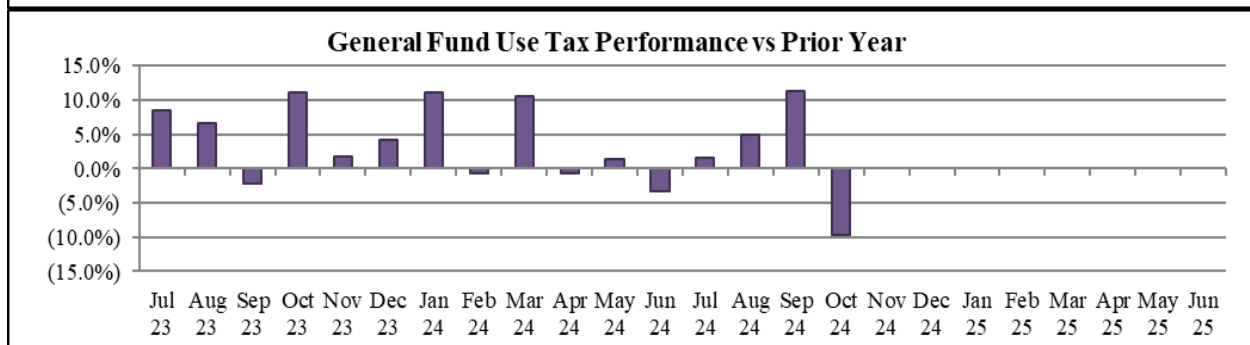
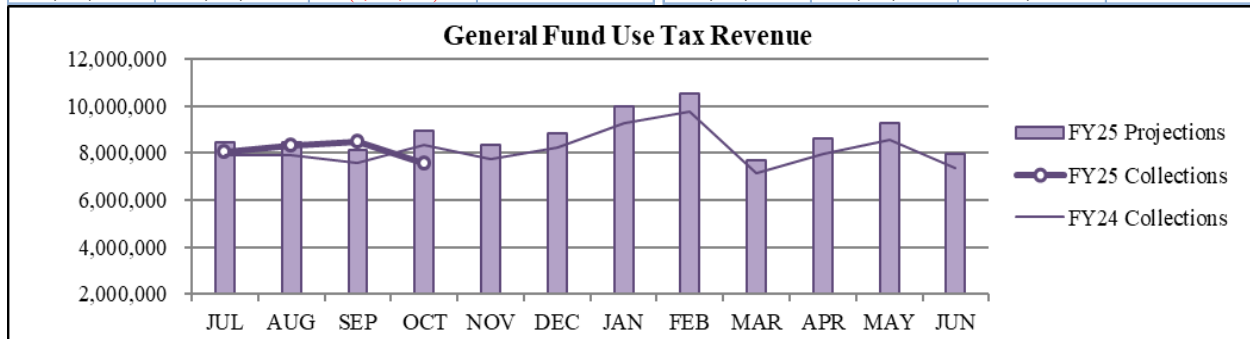


## Sales Tax Comparison to Other Cities



## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Oct. FY25	Projection	\$ Diff	% Change	Oct. FY25	Oct. FY24	\$ Diff	% Change
7,533,016	8,963,819	(1,430,803)	-16.0%	7,533,016	8,338,436	(805,420)	-9.7%
YTD FY25	YTD Proj	\$ Diff	% Change	YTD FY25	YTD FY24	\$ Diff	% Change
32,347,825	34,036,436	(1,688,611)	-5.0%	32,347,825	31,770,789	577,036	1.8%



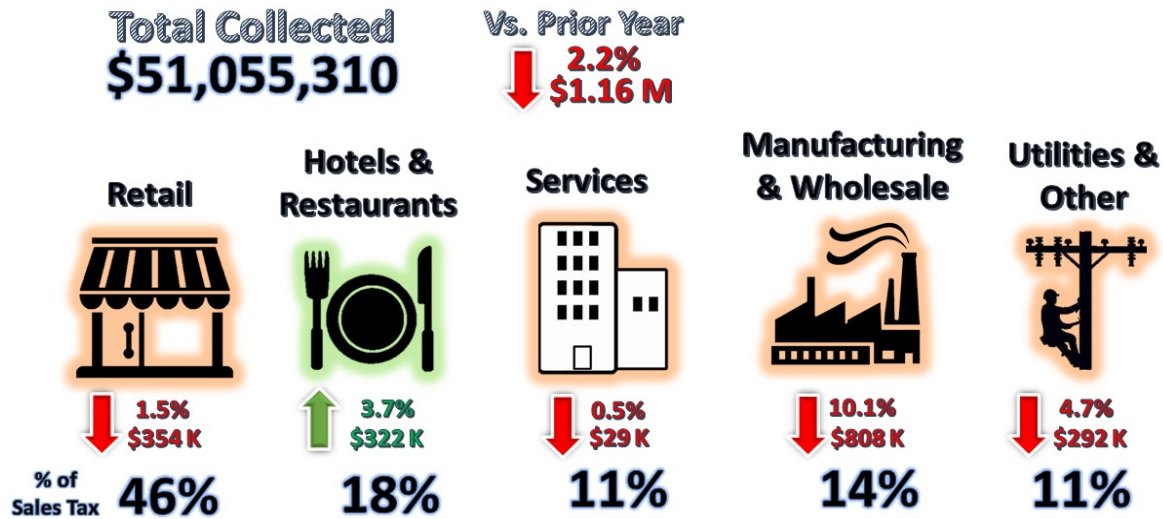
## NAICS Categories Performance

The North American Industry Classification System (NAICS) is the U.S. standard for categorizing types of businesses when analyzing economic information. The City groups all NAICS codes into several general categories when analyzing sales and use tax trends. More information can be found on the U.S. Census Bureau website at [Census.gov/NAICS](https://www.census.gov/NAICS).

## Sales Tax NAICS Performance

Retail comprises the largest percentage of sales tax collections at around 46%. The largest year-over-year category changes for October were in Wholesale and Manufacturing (down \$808 thousand) and Retail (down \$354 thousand).

# SALES TAX PERFORMANCE



NAICS SALES TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Oct. FY25	Oct. FY24	\$ Diff	% Change
Wholesale & Mfg.	7,165,720	7,973,662	(807,942)	-10.1%
Retail	23,450,095	23,803,974	(353,879)	-1.5%
Hotels & Restaurants	8,982,734	8,660,890	321,844	3.7%
Utilities & Other	5,889,781	6,182,114	(292,332)	-4.7%
Services	5,566,980	5,596,196	(29,216)	-0.5%
<b>Total</b>	<b>51,055,310</b>	<b>52,216,835</b>	<b>(1,161,525)</b>	<b>-2.2%</b>

Percentages may differ from General Fund Tax Performance since NAICS detail includes interest, penalty, retention, and reallocation amounts.

## Sales Tax Programs

SALES TAX PROGRAMS						
	General Fund	MAPS 4	Public Safety Police	Public Safety Fire	Zoo	Total Sales Tax
<b>Current Month</b>	\$27,748,666	\$12,332,740	\$4,624,778	\$4,624,778	\$1,541,593	<b>\$50,872,554</b>
<b>Year-to-Date</b>	\$109,841,456	\$48,818,425	\$18,306,909	\$18,306,909	\$6,102,303	<b>\$201,376,003</b>

Amounts may differ from NAICS Performance since NAICS detail includes interest, penalty, retention, and reallocation amounts.

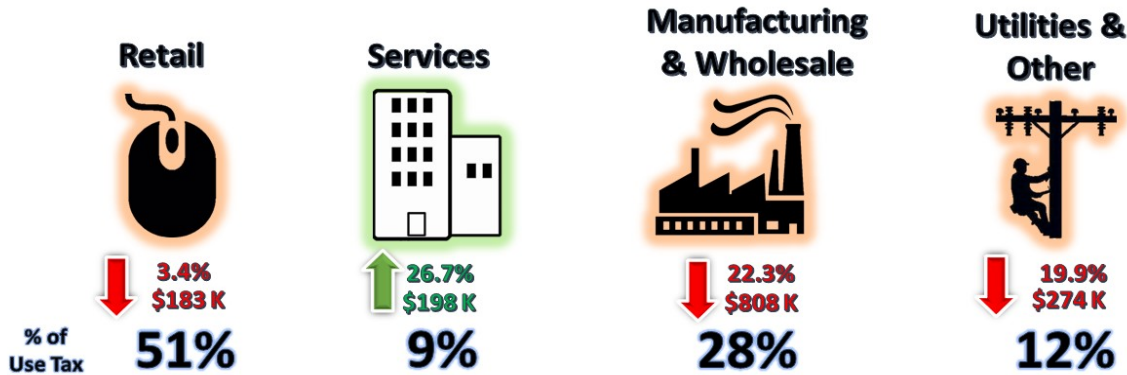
## Use Tax NAICS Performance

Retail also comprises the largest percentage of use tax collections. The largest year-over-year category changes for October were in Wholesale and Manufacturing (down \$808 thousand) and Utilities and Other (down \$274 thousand).

# USE TAX PERFORMANCE

**Total Collected**  
**\$9,980,431**

**Vs. Prior Year**  
**↓ 9.7%**  
**\$1.07 M**



NAICS USE TAX PERFORMANCE (vs Prior Year)				
NAICS Category	Oct. FY25	Oct. FY24	\$ Diff	% Change
Wholesale & Mfg.	2,816,915	3,625,347	(808,433)	-22.3%
Utilities & Other	1,106,433	1,380,788	(274,356)	-19.9%
Services	939,018	741,387	197,630	26.7%
Retail	5,118,066	5,300,748	(182,683)	-3.4%
<b>Total</b>	<b>9,980,431</b>	<b>11,048,271</b>	<b>(1,067,840)</b>	<b>-9.7%</b>

Percentages may differ from General Fund Tax Performance since NAICS detail includes interest, penalty, retention, and reallocation amounts.

## Recent Performance

RECENT PERFORMANCE			
	Trailing 3 Months	Trailing 6 Months	Trailing 12 Months
Sales Tax	-2.2%	-0.8%	0.1%
Use Tax	5.9%	2.5%	4.2%
<b>Combined</b>	<b>-0.5%</b>	<b>0.0%</b>	<b>1.0%</b>

Staff is available should you have questions or require additional information.

A handwritten signature in black ink, appearing to read "C. Freeman". The signature is fluid and cursive, with a large initial "C" and a long, sweeping tail.

Craig Freeman  
City Manager

**CITY OF OKLAHOMA CITY**  
**SALES TAX COLLECTIONS**  
*October 2024*

	General Fund	General Fund MAPS 4 Program	Police Public Safety	Fire Public Safety	Zoo	Better Streets Safer City	MAPS 3	Sports Facilities Improvement	MAPS for Kids	Police/Fire Equipment	MAPS	Total Sales Tax
<b>Current Month:</b>												
Actual	\$27,748,666	\$12,332,740	\$4,624,778	\$4,624,778	\$1,541,593	-	-	-	-	-	-	\$50,872,554
Reallocations	\$449	(\$3,459)	\$136	\$136	\$45	\$1,237	\$1,457	-	-	-	-	-
Adjusted Actual	\$27,749,115	\$12,329,281	\$4,624,913	\$4,624,913	\$1,541,638	\$1,237	\$1,457	-	-	-	-	\$50,872,554
Projection	\$28,784,843	\$12,795,279	\$4,797,452	\$4,797,452	\$1,599,151	-	-	-	-	-	-	\$52,774,176
+/- Projection	(\$1,035,728)	(\$465,998)	(\$172,539)	(\$172,539)	(\$57,513)	\$1,237	\$1,457	-	-	-	-	(\$1,901,622)
%+/- Projection	-3.6%	-3.6%	-3.6%	-3.6%	-3.6%	-	-	-	-	-	-	-3.6%
Prior Year Actual	\$28,373,429	\$12,612,399	\$4,728,883	\$4,728,883	\$1,576,294	(\$1,691)	(\$522)	-	-	-	-	\$52,017,675
+/- Prior Year	(\$624,314)	(\$283,118)	(\$103,970)	(\$103,970)	(\$34,657)	\$2,929	\$1,979	-	-	-	-	(\$1,145,121)
%+/- Prior Year	-2.2%	-2.2%	-2.2%	-2.2%	-2.2%	-173.1%	-379.2%	-	-	-	-	-2.2%
<b>Year-to-Date:</b>												
Actual	\$109,841,456	\$48,818,425	\$18,306,909	\$18,306,909	\$6,102,303	-	-	-	-	-	-	\$201,376,003
Reallocations	\$1,312	(\$25,393)	\$536	\$536	\$179	\$15,227	\$7,605	-	-	-	-	-
Adjusted Actual	\$109,842,768	\$48,793,032	\$18,307,445	\$18,307,445	\$6,102,482	\$15,227	\$7,605	-	-	-	-	\$201,376,003
Projection	\$113,606,046	\$50,510,577	\$18,934,872	\$18,934,872	\$6,311,624	-	-	-	-	-	-	\$208,297,990
+/- Projection	(\$3,763,277)	(\$1,717,545)	(\$627,427)	(\$627,427)	(\$209,142)	\$15,227	\$7,605	-	-	-	-	(\$6,921,987)
%+/- Projection	-3.3%	-3.4%	-3.3%	-3.3%	-3.3%	-	-	-	-	-	-	-3.3%
Prior Year Actual	\$112,354,817	\$49,954,278	\$18,726,329	\$18,726,329	\$6,242,110	(\$30,597)	\$12,618	-	-	-	-	\$205,985,883
+/- Prior Year	(\$2,512,049)	(\$1,161,247)	(\$418,884)	(\$418,884)	(\$139,628)	\$45,824	(\$5,013)	-	-	-	-	(\$4,609,880)
%+/- Prior Year	-2.2%	-2.3%	-2.2%	-2.2%	-2.2%	-149.8%	-39.7%	-	-	-	-	-2.2%
		(1)				(2)	(3)	(3)	(3)	(3)	(3)	(4)

**NOTES:**

(1) The **General Fund MAPS 4 Program** tax began on April 1, 2020

(2) The **Better Streets Safer City** tax began January 1, 2018. It replaced the MAPS 3 tax that expired December 31, 2017.

(3) The **MAPS 3, Sports Facilities Improvement, Maps for Kids, Police/Fire Equipment** and **MAPS** taxes expired in prior years, therefore, only current year reallocation activity is presented for these funds.

(4) The percentages listed will differ from those on the Sales and Use Tax City Manager Report slightly due to the inclusion of administrative fee, interest and reallocation on that report.

**CITY OF OKLAHOMA CITY**

USE TAX COLLECTIONS

October 2024

	<u>General Fund</u>	<u>MAPS 4 Program</u>	<u>Better Streets Safer City</u>	<u>MAPS 3</u>	<u>Sports Facilities Improvement</u>	<u>City &amp; Schools</u>	<u>Police/Fire Equipment</u>	<u>MAPS</u>	<u>Total Use Tax</u>
<b>Current Month:</b>									
Actual	\$7,534,555	\$2,411,058	-	-	-	-	-	-	\$9,945,613
Reallocations	(\$1,539)	\$8,006	(\$16,807)	\$10,341	-	-	-	-	-
Adjusted Actual	\$7,533,016	\$2,419,063	(\$16,807)	\$10,341	-	-	-	-	\$9,945,613
Projection	\$8,963,819	\$2,886,163	-	-	-	-	-	-	\$11,849,982
+/- Projection	(\$1,430,803)	(\$467,100)	(\$16,807)	\$10,341	-	-	-	-	(\$1,904,369)
%+/- Projection	-16.0%	-16.2%	-	-	-	-	-	-	-16.1%
Prior Year Actual	\$8,338,436	\$2,684,803	(\$10,466)	(\$6,428)	-	-	-	-	\$11,006,345
+/- Prior Year	(\$805,420)	(\$265,740)	(\$6,341)	\$16,769	-	-	-	-	(\$1,060,732)
%+/- Prior Year	-9.7%	-9.9%	60.6%	260.9%	-	-	-	-	-9.6%
<b>Year-to-Date:</b>									
Actual	\$32,345,508	\$10,350,563	-	-	-	-	-	-	\$42,696,070
Reallocations	\$2,317	\$143,020	(\$59,856)	(\$85,481)	-	-	-	-	-
Adjusted Actual	\$32,347,825	\$10,493,582	(\$59,856)	(\$85,481)	-	-	-	-	\$42,696,070
Projection	\$34,036,436	\$10,913,474	-	-	-	-	-	-	\$44,949,910
+/- Projection	(\$1,688,611)	(\$419,891)	(\$59,856)	(\$85,481)	-	-	-	-	(\$2,253,840)
%+/- Projection	-5.0%	-3.8%	-	-	-	-	-	-	-5.0%
Prior Year Actual	\$31,770,789	\$10,186,963	(\$13,979)	(\$3,528)	-	-	-	-	\$41,940,244
+/- Prior Year	\$577,036	\$306,620	(\$45,877)	(\$81,953)	-	-	-	-	\$755,826
%+/- Prior Year	1.8%	3.0%	328.2%	2322.9%	-	-	-	-	1.8%
		(1)	(2)	(3)	(3)	(3)	(3)	(3)	(4)

**NOTES:**

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